

**EXHIBIT B**

**EVIDENCE OF PARTIAL TRANSFER OF CLAIM**

TO: United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")  
Attn: Clerk

AND TO: Lehman Commercial Paper Inc. (the "Debtor")  
Case No. 08-13555 (JMP) (Jointly Administered) (the "Case")

Proof of Claim Number 59006

PANNING MASTER FUND, LP and its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

**JPMORGAN CHASE BANK, N.A.**  
c/o J.P. Morgan Securities LLC  
Mail Code: NY1-M138  
383 Madison Avenue - Floor 37  
New York, New York 10179  
ATTN: Jeffrey L. Panzo  
Email: [Jeffrey.L.Panzo@jpmorgan.com](mailto:Jeffrey.L.Panzo@jpmorgan.com)  
Tel: 212-834-5857

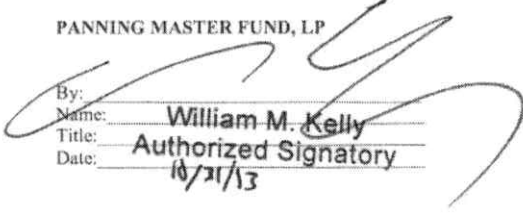
and its successors and assigns ("Buyer"), all right, title and interest in and to Proof of Claim Number 59006, solely to the extent of \$352,774.48, (the "Claim") against Debtor in the Case in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.


You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Partial Transfer of Claim by its duly authorized representative dated as set forth below.

PANNING MASTER FUND, LP

By:   
Name: William M. Kelly  
Title: Authorized Signatory  
Date: 10/31/13

JPMORGAN CHASE BANK, N.A.

By:   
Name: Alexander Wilk  
Title: Authorized Signatory  
Date: 10-31-13

EVIDENCE OF PARTIAL TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")  
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. (the "Debtor")  
Case No. 08-13555 (JMP) (Jointly Administered) (the "Case")

Proof of Claim Number 58233

PANNING MASTER FUND, LP and its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

JPMORGAN CHASE BANK, N.A.  
c/o J.P. Morgan Securities LLC  
Mail Code: NY1-M138  
383 Madison Avenue - Floor 37  
New York, New York 10179  
ATTN: Jeffrey L. Panzo  
Email: [Jeffrey.L.Panzo@jpmorgan.com](mailto:Jeffrey.L.Panzo@jpmorgan.com)  
Tel: 212-834-5857

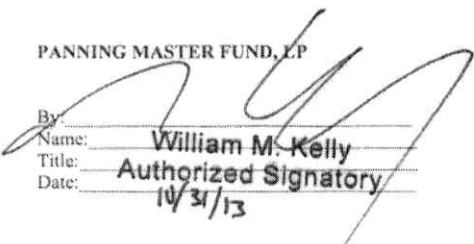
and its successors and assigns ("Buyer"), all right, title and interest in and to Proof of Claim Number 58233, solely to the extent of \$319,598.74, (the "Claim") against Debtor in the Case in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

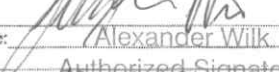
You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Partial Transfer of Claim by its duly authorized representative dated as set forth below.

PANNING MASTER FUND, LP

By:   
Name: William M. Kelly  
Title: Authorized Signatory  
Date: 10/31/13

JPMORGAN CHASE BANK, N.A.

By:   
Name: Alexander Wilk  
Title: Authorized Signatory  
Date: 10-31-13